

## SAMPLE PROMOTIONAL MATERIAL

### MEMORANDUM

To: [Licensee]  
From: [Sponsor]  
Date: [        ]  
Re: Continuing Professional Education Seminar

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[Course/Program Title\*]

[Instructor]

[Date of Course\*]

[Location Where Course Is Offered]

[General Content/Specific Knowledge or Skill Taught\*]

[Prerequisites\*] List all prerequisites. If none, state "no prerequisites."

[Advanced Preparation\*] List all prerequisites. If none, state "no prerequisites."

[Course Level\*] Basic, Intermediate, Advanced

[Teaching Methods\*] Lecture, Self study, Group study

[Recommended CPE Credit\*] (Credit should be awarded for actual time in attendance rounded down to the nearest whole hour. No credit should be given for partial hours.)

**Disclaimer-** [Sponsor] is registered with the North Carolina State Board of CPA Examiners as a sponsor of continuing professional education. Complaints or comments regarding registered sponsors may be addressed to the North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.\*

**\*THESE ITEMS MUST APPEAR ON ALL PROMOTIONAL MATERIAL.**